

HOUSE BILL No. 1324

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-24-1.2.

Synopsis: Property tax payment plans. Provides that a taxpayer who defaults on a payment arrangement under which the taxpayer's real property is removed from the tax sale list may enter into a new payment arrangement for taxes due on the same real property if the taxpayer agrees: (1) to make a down payment of 1/3 of the property taxes owed when the new payment arrangement is entered into; and (2) to pay the remaining balance of the taxes owed within one year after the new payment arrangement is entered into.

Effective: July 1, 2014.

Slager

January 15, 2014, read first time and referred to Committee on Ways and Means.



Second Regular Session 118th General Assembly (2014)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2013 Regular Session and 2013 First Regular Technical Session of the General Assembly.

HOUSE BILL No. 1324

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-24-1.2, AS AMENDED BY P.L.48-2013,
2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2014]: Sec. 1.2. (a) Except as provided in subsection (c), a
4 tract or an item of real property may not be removed from the list
5 certified under section 1 of this chapter before the tax sale unless all:
6 (1) delinquent taxes and special assessments due before the date
7 the list on which the property appears was certified under section
8 1 of this chapter; and
9 (2) penalties due on the delinquency, interest, and costs directly
10 attributable to the tax sale;
11 have been paid in full.
12 (b) A county treasurer may accept partial payments of delinquent
13 property taxes, assessments, penalties, interest, or costs under
14 subsection (a) after the list of real property is certified under section 1
15 of this chapter. However, a partial payment does not remove a tract or
16 an item from the list certified under section 1 of this chapter unless the



1 taxpayer complies with subsection (a) or (c) before the date of the tax
2 sale.

3 (c) A county auditor shall remove a tract or an item of real property
4 from the list certified under section 1 of this chapter before the tax sale
5 if the county treasurer and the taxpayer agree to a mutually satisfactory
6 arrangement for the payment of the delinquent taxes.

7 (d) The county auditor shall remove the tract or item from the list
8 certified under section 1 of this chapter if:

- 9 (1) the arrangement described in subsection (c):
10 (A) is in writing;
11 (B) is signed by the taxpayer; and
12 (C) requires the taxpayer to pay the delinquent taxes in full not
13 later than the last business day before July 1 of the year after
14 the date the agreement is signed; and
15 (2) the county treasurer has provided a copy of the written
16 agreement to the county auditor.

17 (e) If the taxpayer fails to make a payment under the arrangement
18 described in subsection (c):

- 19 (1) the arrangement is void; and
20 (2) the county auditor shall immediately place the tract or item of
21 real property on the list of real property eligible for sale at a tax
22 sale.

23 (f) If the county auditor acts under subsection (e) with respect to a
24 tract or item subject to an arrangement described in subsection (c), the
25 taxpayer may ~~not~~ enter into another arrangement under subsection (c)
26 with respect to that tract or item after the due date of the payment
27 referred to in subsection (d) ~~and only if the new payment~~
28 **arrangement requires that the taxpayer:**

- 29 **(1) pay at least one-third (1/3) of the taxes due and payable**
30 **when the new payment arrangement is entered into; and**
31 **(2) pay the balance of the taxes due and payable that remains**
32 **after application of the payment described in subdivision (1)**
33 **before the first anniversary of the date on which the new**
34 **payment arrangement is entered into.**

35 **If the county auditor acts under subsection (e) with respect to a**
36 **tract or item subject to an arrangement described in subsection (c)**
37 **and the county auditor and the taxpayer do not make a new**
38 **arrangement under subsection (c) with respect to that tract or item**
39 **that conforms with subdivisions (1) and (2), the taxpayer may not**
40 **enter into another arrangement with respect to that tract or item**
41 **before the date that succeeds by five (5) years fifth anniversary of the**
42 **date on which the original arrangement would have expired if the**



1 arrangement had not become void under subsection (e). **If the county**
2 **auditor and the taxpayer do make a new arrangement under**
3 **subsection (c) with respect to that tract or item that conforms with**
4 **subdivisions (1) and (2) and the county auditor again acts under**
5 **subsection (e) with respect to the tract or item subject to the new**
6 **arrangement, the taxpayer may not enter into another**
7 **arrangement with respect to that tract or item before the fifth**
8 **anniversary of the date on which the new arrangement would have**
9 **expired if the new arrangement had not become void under**
10 **subsection (e).**

